

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

CENTRAL EXCISE APPEAL NO. 16 OF 2005

Commissioner of the Central
Excise, Pune-II.

... Appellant.

V/s.

M/s.Finolex Industries.

... Respondent.

Y.S.Bhate i/b. T.C.Kaushik
for the appellant- Revenue.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 26th October 2005.

P.C. :

. Heard learned counsel for the appellant.

. Perused appeal papers and impugned order.

. The Tribunal in the impugned order has

relied upon the judgment of its larger Bench in the
case of **Jawahar Mills Ltd. v. Commissioner of
Central Excise,** 1999 (108) ELT 47 which has been
accepted by the Revenue. Learned counsel for the
Revenue could not distinguish the said judgment. No
substantial question of law is involved.

. Appeal is dismissed in limine with no order

as to costs.

(J.P.DEVADHAR, J.)

(V.C.DAGA, J.)